

of such deceased persons are non-residents of the State on the first day of April, then such fiduciary shall list the property where he or she resides on the first day of April.

(4) Whenever personal property is held in trust for another by any person, firm or corporation in this State either as guardian, trustee or otherwise and the ward or *cestui que* trust is a resident of this State then the same shall be listed for taxation in the township and county where the ward or *cestui que* trust lived on the first day of April, and if the ward or *cestui que* trust lived on the first day of April in a county in this State, other than the county of the guardian, trustee or other person so holding said property, then the property so held in trust may be listed for taxation by forwarding a list thereof, during the month of April, verified by oath, to the County Supervisor of Taxation in the county wherein the ward or *cestui que* trust lived on the first day of April, and such Supervisor of Taxation shall enter the same on the tax list of the township in which the ward or *cestui que* trust lived.

Situs of certain personal property held in trust.

Listing by mail.

#### WHO MAY LIST THROUGH AGENTS

SEC. 508. Females or non-residents of the township where the property is situated, and persons physically unable to attend and file a list of their property, may appoint agents for the purpose of listing their property. Such agent shall be required to qualify by stating under oath that he knows the extent and has knowledge of the true valuation of the property to be listed. The property of corporations shall be listed by the president, cashier, treasurer, or any other person appointed for that purpose.

Certain persons may list through agents.

Qualification by oath.

#### PRIVATE BANKS, BANKERS, BROKERS OR SECURITY BROKERS

SEC. 509. Every bank (not incorporated), banker, broker or security broker, at the time fixed by this act for listing and assessing all real and personal property, shall make out and furnish the list takers and assessors a sworn statement showing:

Contents of listings by unincorporated banks, bankers and brokers:

(1) The amount of property on hand and in transit.  
(2) The amount of funds owned in the hands of other banks, bankers, or brokers.

Amount of property.

Funds in hands of others.

(3) The amount of checks or other cash items, the amount of which was not included in either of the preceding items.

Cash items.

(4) The amount of bills receivable, discounted or purchased, bonds and other credits due or to become due, including interest receivable and accrued, but not due, and interest due and unpaid.

Credits due.